



Standards Board Meeting Agenda: December 4, 2019

Wednesday, December 4, 2019

Time Zone: Eastern Time

For public meeting materials visit the [Standards Board Meeting Calendar & Archive](#).
The meeting recording and outcomes will be posted on the same page after the meeting.

Participation Details:

Please register for the webinar [here](#) to observe the meeting.

| Public Meeting | | |
|------------------------|---|---|
| Time | Agenda Item | Discussion Leader |
| 1:15pm – 1:30pm | Welcome & Agenda Overview | Jeff Hales |
| 1:30pm – 2:45pm | Research Project Proposals* <ul style="list-style-type: none"> - Content Moderation on Internet Platforms - Plastics Risks and Opportunities in Pulp & Paper Products and Chemicals Industries | Greg Waters, Gail Glazerman |
| 2:45pm – 3:15pm | Break | |
| 3:15pm – 4:15pm | Standard-Setting Project Proposals* <ul style="list-style-type: none"> - Systemic Risk in Asset Management - Tailings Management in Extractives | Anton Gorodniuk, Ekaterina Hardin |
| 4:15pm – 5:00pm | Project Status Updates <ul style="list-style-type: none"> - Human Capital Research Project - Rules of Procedure Project - Conceptual Framework Project | Kelli Okuji Wilson, Shivani Kuckreja |
| 5:00pm – 5:30pm | Agenda Planning | Jeff Hales, Bryan Esterly, and David Parham |

**Decision-making session*



Description of Projects

| Research Project Proposals | | |
|---|---------------------|--|
| Project | Project Lead | Project Description |
| Content Moderation on Internet Platforms | Greg Waters | Proposed research project to evaluate technology companies' management of user-generated content, advertisements, and other third-party content to assess implications related to social capital. |
| Plastics Risks and Opportunities – Pulp & Paper Products and Chemicals Industries | Gail Glazerman | Proposed research project to assess investor interest in risks and opportunities associated with plastics use in the Pulp & Paper Products and Chemicals industry standards. |
| Standard-Setting Project Proposals | | |
| Project | Project Lead | Project Description |
| Systemic Risk in Asset Management | Anton Gorodniuk | Proposed standard-setting project to evaluate the Systemic Risk Management topic in the Asset Management & Custody Activities industry standard, including potential improvements to the scope of the topic and the associated accounting metrics |
| Tailings Management in Extractives | Ekaterina Hardin | Proposed standard-setting project to evaluate the issue of tailings facility management in the Metals & Mining and Coal Operations industry standards, including the scope of the Waste & Hazardous Materials Management topic and its corresponding accounting metrics. |
| <u>Current Projects</u> | | |
| Project | Project Lead | Project Description |
| Human Capital | Kelli Okuji Wilson | The Human Capital project will assess the scope and prevalence of various human capital management themes across SASB's sectors and within its 77 industries to develop a solid evidenced-based view on this cross-cutting theme. |
| Rules of Procedure | Shivani Kuckreja | The Rules of Procedure project will ensure that the operations and Standard-setting/revising processes detailed in the document reflect SASB's procedures today. |
| Conceptual Framework | Shivani Kuckreja | The Conceptual Framework project will clarify and strengthen the core principles and concepts that govern SASB's Standards. |



Attendees:

SASB Board Members:

Daniel Goelzer, JD, Senior Counsel, Baker & McKenzie LLP (ret.)
Elizabeth Seeger, Director, Sustainable Investing, KKR
Jeffrey Hales*, PhD, Professor of Accounting, University of Texas at Austin
Kurt Kuehn, Former CFO, UPS
Lloyd Kurtz, CFA, Senior Portfolio Manager and Head of Social Impact Investing, Wells Fargo Private Bank
Robert Hirth, Jr.**, Senior Managing Director, Protiviti; Chairman Emeritus, COSO
Stephanie Tang, JD, Director of Legal, Corporate Securities, Stitch Fix
Verity Chegar**, Vice President, BlackRock Sustainable Investing

**Chair*

***Co-Vice Chair*

Remote SASB Board Members:

Marc Siegel, Partner, EY

SASB Staff:

Anton Gorodniuk, Lead Analyst
Bryan Esterly, Director of Research - Standards
David Parham, Director of Research – Projects
Devon Bonney, Associate Analyst
Ekaterina Hardin*, Analyst, Extractives & Minerals Processing Sector Lead
Gail Glazerman, Analyst, Resource Transformation & Renewable Resources Sector Lead
Greg Waters, Analyst
Kelli Okuji Wilson, Analyst
Marvin Smith, Stakeholder Outreach Manager
Shivani Kuckreja, Associate Analyst

**Remote participant*